

ceding every first day of December to be made by their clerk and posted in the court house in said town for twenty days next previous to the first day of January in each and every year; and for breach of their respective duties assigned them in this section, the said commissioners, clerk and town treasurer shall be liable to indictment.

Sec. 13. That at the first monthly meeting of said commissioners, after the appointment of said clerk and town treasurer, those officers shall respectively report to the commissioners the particulars of their settlement with their respective predecessors in office.

Sec. 14. That the said commissioners may also appoint a collector of town taxes, who shall hold his office for the residue of the term of commissioners appointing him, and who shall give bond, with approved security, payable to said commissioners and their successors in office, in a penal sum to be fixed by said commissioners, with a condition that he will diligently endeavor to collect all taxes imposed by said commissioners, making use for that purpose of all the power given him by law, and that he will faithfully account for and pay over to the town treasurer all sums of money collected or received by him for said commissioners, first deducting five per centum on his receipts, as his compensation; and that he will faithfully discharge all other duties imposed on him as tax collector by law or the ordinances for said commissioners: *Provided*, nothing herein contained shall be so construed as to prevent the said commissioners, shall they so determine, from requiring the sheriff of said county of Rowan to collect the town taxes; and the said sheriff, when so required by said commissioners, shall be subject to the same penalties and shall proceed under the same rules and regulations, and shall be invested with the same powers, as he is now subject to and invested by law for the collection of taxes due the State.

Sec. 15. That the said commissioners shall, at their first monthly meeting after their election, appoint a town constable, who shall hold his office for the residue of the official